

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
STATESVILLE DIVISION
Case No. 5:11CR32-RLV-DSC

UNITED STATE OF AMERICA,)
)
)
v.) ORDER TO APPEAR AND TESTIFY
)
CHARLES A. DAVIS,)
)

Upon Motion of the North Carolina Department of Revenue ("Department") to Quash Subpoena, Doc. 60, filed on February 22, 2012, this Court finds as follows:

1. On February 14, 2012, Assistant United States Attorney Jenny Sugar issued a subpoena to the Department to appear and testify in this case.

2. Assistant United States Attorney Sugar indicated that the testimony involves the tax information of Charles A. Davis for the tax years 1996 through 2008.

3. The North Carolina personal income tax information of Charles A. Davis for the tax year 1996 through 2008 is relevant to this matter.

4. N.C. Gen. Stat. § 105-259 prohibits the Department from disclosing tax information, such as that expected to be elicited during testimony in this case, except in certain circumstances.

5. The Department may provide tax information to comply with an order from this Court. N.C. Gen. Stat. § 105-259(b)(1).

IT IS THEREFORE ORDERED that the Department's Motion to Quash Subpoena, Doc. 60, is DENIED and the Department is ORDERED to appear and testify regarding the North Carolina personal income tax information of Charles A. Davis for the tax years 1996 through 2008.

IT IS FURTHER ORDERED that the Department may disclose the North Carolina personal income tax information of Charles A. Davis for the tax years 1996 through 2008 to Assistant United States Attorney Jenny Sugar and Assistant United States Attorney Jonathan Richard Marx in preparation for trial.

SO ORDERED.

Signed: February 24, 2012

D S Cayer

David S. Cayer
United States Magistrate Judge

